Per Curiam Decisions.

No. 304. TREICHLER, EXECUTOR, *v.* WISCONSIN. Appeal from the Supreme Court of Wisconsin. *Per Curiam:* Insofar as the appeal attacks the validity of the computation of appellant's tax under the Wisconsin Emergency Tax on Inheritances, Wis. Stat. (1947) § 72.74 (2), the judgment of the Wisconsin Supreme Court is affirmed. *Treichler* v. *Wisconsin*, 338 U. S. 251 (1949). Insofar as the appeal attacks the validity of the computation of appellant's tax under the Wisconsin Estate Tax, Wis. Stat. (1947) § 72.50, the appeal is dismissed, that portion of the judgment of the Wisconsin Supreme Court resting on an adequate nonfederal ground. *A. W. Schutz* for appellant. *Thomas E. Fairchild*, Attorney General of Wisconsin, *Harold H. Persons*, Assistant Attorney General, and *Neil Conway* for appellee. *J. Gilbert Hardgrove* filed a brief, as *amicus curiae*, supporting appellant. Reported below: 257 Wis. 439, 43 N. W. 2d 428.